



CASH

VERIFICATION



United States Army Management Command
Operational Support team

1 April 2013



CASH VERIFICATION



Appointing the Cash Verification Team:

- A team of disinterested persons appointed by the commander verifies the DO's cash and other assets. Appoint team members in writing, and include at least two qualified personnel (except for small or remote locations where a one person team is authorized). Whenever possible, at least one person should have accounting or disbursing experience.
- It is in the best interest of a command to use the most competent personnel available. In cases where the DO also is the commander, the next higher commander in the administrative chain of command appoints the team. At small or remote locations, it may be desirable to limit the team to one member or have members appointed from serviced or associated commands.



CASH VERIFICATION



Appointing the Cash Verification Team (cont):

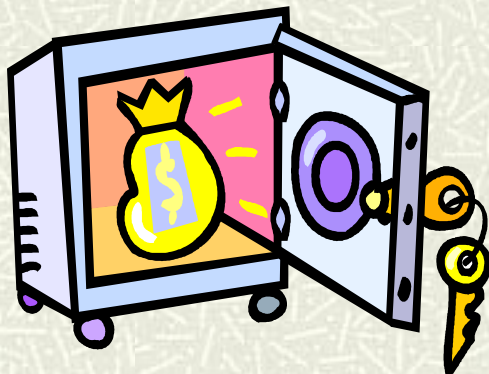
- Cash Verification team members may **NOT** be in the DO's chain of command. If possible, at least one member should be equal or senior rank to the accountable DO.
- In all cases, the appointing commander requires the cash verification team (or individual) to perform verification of all funds held by deputies; branch office cashiers; disbursing, paying, and collection agents; imprest fund cashiers, and change fund custodians, at least once each quarter. Appoint qualified persons with appropriate security clearances to verify emergency and extraordinary expense funds.



CASH VERIFICATION

Verification Procedures:

At least **ONCE** each quarter, the cash verification team must conduct a surprise verification of the cash and other assets under the accountability of the disbursing officer. (DO). Generally, it is not practical to verify cash on days involving unusually high volumes of disbursing transactions. The cash verification team ensures that the DO and his/her agents are given neither formal nor informal advance notification of the intent to conduct the verification. Verification scheduling should be random to ensure it does not predictably fall during a particular time period each quarter.





CASH VERIFICATION

Verification Procedures:

If an audit of the DO's accountability has been conducted by transfer of account or if component investigative or audit agencies have conducted a verification during any given quarter, the commander may elect to omit a separate cash verification for that quarter. If such a determination is made, then the cash verification team prepares a written statement for the commander's signature specifying the circumstances for the determination.

The cash verification team must maintain a good relationship with the SPO (Sustainment **Supporting Officer**). This relationship is contingent upon each section meeting their quarterly requirements and proper



CASH VERIFICATION



Verification Procedures:

Immediately upon arrival, the cash verification team presents a copy of its letter of appointment and, with continuous presence of the DO or deputy, assumes control over **ALL cash and other assets in the DO's accountability**. If access is refused, the verification team leader immediately notifies the commander.

Each custodian of public funds prepares a DD form 2665 and the DO prepares a DD form 2657 for the close of business of that day and turns it over to the cash verification team. NO custodian of public funds may conduct further business until the cash verification team has completed the count of that custodian's funds AND examined the inventory list of Stored Value Cards and Debit Cards. Normally, the duty's cashier's funds are verified first to minimize the impact on disbursing operations.



Vault Ledger

Paying Agent
Listing

DD 1081(s)

[illegible]



CASH VERIFICATION

09/14/2012 10:46:32

Deposit Ticket Number: 428145
Account Deposited To: US Treasury
Check Deposit

Negotiable Instrument Items deposited in Currency Code: 08

MT Type	Check Number	Name	AMT	Amount
PC	1964	18111770203900000323	****8152	1500.00
IRN:	18111770203900000323	Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)		
PC	2545	ALEX KNAME	****6789	100.00
IRN:	18111770203900000196	Batch: (1207733F-B270-41A4-9248-850D3868284)		
PC	3551	18111770203900000197	****7992	500.00
IRN:	18111770203900000197	Batch: (1207733F-B270-41A4-9248-850D3868284)		
PC	3557	KONA MANAKA	****4366	900.00
IRN:	18111770203900000201	Batch: (1207733F-B270-41A4-9248-850D3868284)		
PC	3575	18111770203900000158	****6789	30.00
IRN:	18111770203900000198	Batch: (1207733F-B270-41A4-9248-850D3868284)		
PC	6293	18111770203900000322	****6458	6500.00
IRN:	18111770203900000322	Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)		
PC	7048	4356 JZ	****2029	49.00
IRN:	18111770203900000199	Batch: (1207733F-B270-41A4-9248-850D3868284)		
PC	7634	HARTMAN HADA	****7585	2849.00
IRN:	18111770203900000200	Batch: (1207733F-B270-41A4-9248-850D3868284)		
PC	7040	18111770203900000317	****0123	25.00
IRN:	18111770203900000317	Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)		
PC	7046	18111770203900000318	****9138	130.00
IRN:	18111770203900000318	Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)		
PC	7070	18111770203900000319	****1209	80.00
IRN:	18111770203900000319	Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)		
PC	7084	JACKSON HAMEL	****1243	325.00
IRN:	18111770203900000330	Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)		
PC	7090	KEVIN J EBBETT	****0522	125.00
IRN:	18111770203900000331	Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)		
PC	7192	18111770203900000332	****2070	3500.00
IRN:	18111770203900000332	Batch: (1207733F-B270-41A4-9248-850D3868284)		
PC	7198	18111770203900000203	****3446	2400.00
IRN:	18111770203900000203	Batch: (1207733F-B270-41A4-9248-850D3868284)		
Total:				20983.00

DEPOSIT TICKET

TICKET NUMBER: 428145

DATE: 09/14/12

AMOUNT: 20,983.00

FOR DEPOSIT ONLY

US Treasury

216 Deposit Ticket

ALC 850035

Deposit Ticket No: 428145

Fiscal Agent: FRO Cleveland

Settlement Date: 9/14/2012

216 - Detail

Cashier ID	Transaction Date	Summary Count	Summary Amount
FRO Martin	9/13/2012	7	\$ 8,658.00
Cashier 3	9/13/2012	8	\$ 12,328.00
Total ALC: 001	888006	15	\$ 20,986.00

216 - Summary

Summary number of count: 15

Summary of total amount: 20,983.00

Batch List

Batch: (1207733F-B270-41A4-9248-850D3868284)

Date: 9/13/2012 1:38:49PM

Printed By: Cashier 3

S	T	IRN	Date Time	Bank No.	Account No.	Check No.	Amount	Configurable Fields
A	P	18111770203900000323	9/13/2012 11:22:44AM	044000024	1212568	7108	\$3,400.00	SSN: 041204448
A	P	18111770203900000302	9/13/2012 11:22:51AM	044000024	1212564	7102	\$3,500.00	SSN: 021962875
A	P	18111770203900000201	9/13/2012 9:38:55AM	044000011	1213000	3357	\$800.00	SSN: 090743608
A	P	18111770203900000200	9/13/2012 9:38:23AM	043000086	12131192	7054	\$2,940.00	SSN: 233647501
A	P	18111770203900000189	9/13/2012 8:38:23AM	043000281	12131190	7048	\$49.00	SSN: 344872829
A	P	18111770203900000188	9/13/2012 8:37:43AM	043000424	12130300	3075	\$30.00	SSN: 142530719
A	P	18111770203900000197	9/13/2012 9:37:13AM	320272021	12126040	2001	\$300.00	SSN: 342627692
A	P	18111770203900000198	9/13/2012 9:34:43AM	041001059	12126964	3549	\$100.00	SSN: 123468759
Sub Total:						Count: 8	Amount: \$13,238.00	
ALC Total:						Count: 8	Amount: \$13,238.00	
Grand Total:						Count: 8	Amount: \$13,238.00	

Batch List

Batch: (82A55FCD-B639-47C9-A36F-6807C7A780F4)

Date: 9/13/2012 11:05:09AM

Printed By: FRO User

S	T	IRN	Date Time	Bank No.	Account No.	Check No.	Amount	Configurable Fields
A	P	18111770203900000323	9/13/2012 9:38:55AM	28704131	20303950	9964	\$1,590.00	SSN: 038960250
A	P	18111770203900000322	9/13/2012 9:38:15AM	120100661	10127277	6203	\$6,900.00	SSN: 039554608
A	P	18111770203900000301	9/13/2012 9:34:37AM	044000011	12106287	7090	\$121.00	SSN: 234600022
A	P	18111770203900000300	9/13/2012 9:34:05AM	043272373	12122693	7084	\$325.00	SSN: 900761043
A	P	18111770203900000318	9/13/2012 9:33:35AM	044000011	12122663	7078	\$80.00	SSN: 345081208
A	P	18111770203900000319	9/13/2012 9:31:11AM	041001055	12121505	7068	\$180.00	SSN: 481209138
A	P	18111770203900000317	9/13/2012 9:30:32AM	051000017	12123732	7060	\$21.00	SSN: 254600123
Sub Total:						Count: 7	Amount: \$8,658.00	
ALC Total:						Count: 7	Amount: \$8,658.00	
Grand Total:						Count: 7	Amount: \$8,658.00	

DEBIT VOUCHER

DATE OF DEBIT: 01/01/12

AMOUNT: \$1,000.00

NUMBER: 110010

TRACER ACCOUNT: 00008550-4

AMOUNT: \$1,000.00

- Checks Deposited
- Deposit Ticket(s)
- Batch List(s)
- Debit Voucher(s)



CASH VERIFICATION



Financial Management Center
Internal Control
Cash Verification Report

Table of Contents

Tab A	Cash Verification Summary
Tab B	Cash Verification Guide Checklist
Tab C	Daily Agent Accountability Summary (2665) signed by DA and Cash Verification Team Leader
Tab D	Statement of Agent Officer's Account (DD 1081) of the DA
Tab E	DA's Appointment Orders
Tab F	Cash Holding Authority
Tab G	Cash Count Verification Worksheet
Tab H	Miscellaneous Documents (Agent list, Vault Register, LDA Statements, etc.)

← **Disbursing
Agent/Cashier
Cash
Verification
Checklist**

**Deputy
Disbursing
Officer Cash
Verification
Checklist** →

Financial Management Center
Internal Control
Cash Verification Report

Table of Contents

Tab A	Cash Verification Summary
Tab B	Cash Verification Guide Checklist
Tab C	Daily Statement of Accountability (DD 2657) signed by DDO and Cash Verification Team Leader
Tab D	DDO's Appointment Orders
Tab E	Cash Holding Authority
Tab F	Cash Count Verification Worksheet
Tab G	Miscellaneous Documents (Agent list, Vault Register, LDA Statements, etc.)



CASH VERIFICATION



- Appointment Orders
- Letter of Acknowledgement
- DD form 577
- Pecuniary Liability Statement

See Student Handouts for Examples...



CASH VERIFICATION

Verification Procedures(cont):

If any agent's cash accountability is not physically verified when the DO's cash accountability is verified, NO quarterly verification of agent cash is considered to have been made. Verify documents representing unvouchered expenditures by determining that checks were issued to designated payees or that the signatures on cash receipts are authentic.

Examine un-deposited checks to ensure that they are negotiable instruments the DO is authorized to exchange for cash and the checks received as collections are maintained separately from those checks received in accommodation exchange transactions. Verify deposit tickets and through OTCnet that checks have been deposited.



CASH VERIFICATION



Verification Procedures(cont):

Inventory both blank checks working stock and bulk storage to ensure that all check issues have been properly reported. Where roll stock of blank checks is used, conduct the inventory by recording the ending number from the reels and not by unrolling of the reel, which could destroy the stock. Examine voided and spoiled checks held by the DO pending local destruction to ensure they are properly defaced and stored in authorized containers. Inventory undelivered checks to ensure that none are missing, none exceed the time limit to be held, and all are properly safeguarded.



CASH VERIFICATION

Verification Procedures(cont): (Cash Holding Authority)

Compare amounts of cash held at personal risk by the DO and his or her agents to the authorization to hold such cash, as indicated by the commander's signed letter

Department of the Army

HQ, TASK FORCE WATERBOIL, 178TH FINANCIAL MANAGEMENT SUPPORT UNIT
JOINT SUSTAINMENT COMMAND JSCA- (154)
BAGRAM AIRFIELD, AFGHANISTAN
APO, AE 09354

JSCA-JLC-740

06 January 2013

MEMORANDUM FOR Commander, 74th Financial Management Support Center (P),
Camp Arifjan, Kuwait, APO, AE 09362

SUBJECT: Cash Holding Authority

1. Due to the 74th FMSC memorandum dated 2 January 2013 the following are requested Cash Holding Authorities levels per location to facilitate mission requirements.

Forward Operating Base	Disbursing Agent	Cash Holding Authority
Camp Texas	CPT Highspeed	\$2,000,000.00
FOB Dallas	SFC Hope	\$1,000,000.00
FOB Alaska	1LT Goodnight	\$2,000,000.00
FOB Idaho	1LT Wakeup	\$1,500,000.00
Camp Florida	SFC Smiley	\$1,000,000.00
Camp Oklahoma	SSG Downtown	\$3,000,000.00
GRAND TOTAL		10,000,000.00

2. Point of contact for this memorandum is CPT Brian Knowitall at DSN: 631-5625 or brian.knowitall@us.army.mil

LAURY THUNDER
MAJ, FC
Commanding



CASH VERIFICATION



Verification Reporting Procedures:

- The cash verification team reports all findings in writing to the appointing official **immediately** upon completion of verification of both official funds and safekeeping deposits. Cash verification memo must be completed with applicable signatures on the spot! At a minimum, prepare an original and three (3) copies of the report. Forward the original to the appointing official. If the appointing official is not the DO's commander, address the report jointly to the appointing official and the DO's commander so that both receive an original of the verification report. Forward the first copy of the verification report to the DO, the second copy to the DFAS site that supports the DO, and retain the third copy in the cash verification team's permanent file.



CASH VERIFICATION



Verification Reporting Procedures:

The verification team provides a written report of its findings, routing the original to the commander with a copy to the DO, and retaining a copy. The report must identify funds found to be in excess of the authorized amount to be held at personal risk in accordance with DODFMR Vol. 5 para 030105.

Report any shortage or overage in the DO's accountability as prescribed in the DODFMR Vol. 5 Chapter 6. The verifying official(s) make an entry on the face of the DO's daily statement of accountability, stating the result of the verification in substance.



CASH VERIFICATION



Verification Reporting Procedures(cont):

Each report begins with the statement:

“The quarterly cash verification is meant only to verify that cash and other assets for which the DO is accountable agrees with the total accountability amount recorded as on-hand on the DO’s daily statement of accountability. It does not attest to the system of management controls or overall fiscal operation of the disbursing office. It is mandatory that appropriate members within the chain of command exercise strong management controls to prevent and preclude a loss or fraud”.



CASH VERIFICATION

Verification Reporting Procedures:

The verification report shall contain:

- The date the verification was conducted
- The date of the preceding verification
- A statement as to whether or not the DO is in compliance with the safekeeping requirements in DODFMR Vol. 5 Chapter 3.
- The identity of each person holding cash under the DO's cash accountability that was not verified by actual count, the amount of cash each held, and the method of contact made with each custodian. If such contact was made, include a statement as to whether or not the verified cash accountability of the DO agrees with the DD Form 2657 cash and other asset totals
- A list of un-deposited checks containing a description of those not handled as prescribed by the DODFMR Vol. 5.
- A statement as to whether or not the DO is taking timely action to clear debit vouchers, check issue discrepancies, check issue reporting gaps, duplicate payments, forgery recoveries through the banks, and reissue of limited payable check cancellations



CASH VERIFICATION



Verification Reporting Procedures(cont):

After proving all the entries for cash and other assets by the preceding verifications, the cash verification team inserts the following statement on (or attach to) the DD Form 2657.

“On (date) at (time), the undersigned verified by actual count, cash in the amount of \$_____, together with all documents supporting collections and disbursements, which (is)/(is not) in agreement with this daily statement of accountability.”

*_____
Signature and Rank of Verifying Official*



CASH VERIFICATION



DEPARTMENT OF DEFENSE
HEADQUARTERS, 1st SUSTAINMENT BRIGADE
BAGRAM AIRFIELD, AFGHANISTAN
APO AE 09354

REF ID:
ATTENTION OF

1SBDE-SPO-FM

31 October 2012

MEMORANDUM THRU Director, 13th Financial Management Support Center (FMSC),
Arifjan, Kuwait, APO AE 09366

FOR Commander, 4th Financial Management Support Unit (FMSU), Bagram Airfield,
Afghanistan, APO AE 09354

SUBJECT: Disbursing Agent, FM Company, FOB Shank, Afghanistan, 1st Quarter FY13
Cash Verification, conducted on 29 October 2012.

1. Purpose:

- a. To provide results of the unannounced Cash Verification (CV) performed for Disbursing Agent (DA), 2LT on 29 October 2012 at FOB Shank, Afghanistan.
- b. The quarterly cash verification is meant only to verify that cash and other assets for which the DA is accountable for agrees with the total accountability amount recorded as on-hand on the DA's DD Form 2665. It does not attest to the system of management controls or overall fiscal operation of the disbursing office. Strong management controls exercised by the appropriate members within the chain of command are mandatory and necessary to prevent and preclude losses of funds and fraud.

2. CV Result:

Approved Cash Holding Authority	\$3,000,000.00
DD Form 2665 - Daily Accountability	\$2,897,063.10
VERIFICATION: Actual Cash and Accountable Documents on Hand	\$2,897,063.10
Irregularity	\$0.00

3. Irregularities:

- a. Major Loss- > \$750 or fraud related Yes ☒ No Amount \$0.00
- b. Minor Loss- < \$749 Yes ☒ No Amount \$0.00
- c. Shortage/Overage: Yes ☒ No Amount +/- \$0.00
- d. Explanation of Irregularity: Yes / No ☒ No
- e. There was no shortage/overage in the DA's accountability. The entire amount on the Daily Accountability was accounted for.



CASH VERIFICATION



AIB (Local Afghan Bank) Check Serial Numbers: NONE
Eagle Cash Cards Transferred: 464 ECC Deposit Cards: 14 ECC Agent Cards 14

4. Irregularities:

- a. Major Loss- > \$750 or fraud related NO
- b. Minor Loss- < \$749 NO
- c. Overage: NO

5. Reporting: Report the Major Loss through the chain of command to DFAS if not resolved by N/A. Other irregularities must be reported thru the chain of command with corrective action documents and return to this office by N/A.

6. The above total is in agreement with the DD Form 2665 and DD Form 1081 for the close of business DTD 12 May 2010. All Sub-Agents Accountability and totals were in agreement with each DD 1081 and verified on hand but not by actual count of funds. LDA Balance is pending verification of bank statements from AIB. Incoming DA will not be utilizing the LDA.

7. This transfer of accountability was conducted and supervised by SFC Kevin Brew, Internal Control NCOIC.

8. Contact information: SFC , Internal Control NCOIC, DSN

SFC, USA/
Internal Control NCOIC

SSG, USA
Incoming Disbursing Agent (D/E2nd)

1EJ, PC
Outgoing Disbursing Agent (2/374th)

Enclosures:

- 1. CV Summary
- 2. CV Checklist
- 3. DD 2665
- 4. TTA A recommendation of closure



CASH VERIFICATION



CASH VERIFICATION SUMMARY

Previous CV: N/A

Vault Status: Locks were changed within 6 months, unaccompanied access roster memorandums were posted at the vault, and a memorandum for the vault key disposition was on file.

Verification:

Cash:

Vault Cash US	\$906,693.86
Vault Cash AF (67,885,276.00 AF) @ 50.01	\$1,357,434.03

Cash Documents:

Negotiable Instruments	\$ N/A
Cash Collection Vouchers	\$27,931.78
Paid Vouchers	\$0.00
Deposit Tickets	\$27,405.72
Loss of Funds	\$0.00
Prepositioned Treasury Checks/Other	\$ N/A
Funds with Subagents	\$632,935.21
Funds In-Transit	\$0.00
LDA	\$ 0.00
Dishonored Checks Receivable	\$ N/A

Accountability:

Total currency and cash documents verified	\$2,897,063.10
Accountability per DD form 2665- 29 October 2012	\$2,897,063.10

Checks on Hand:

Treasury Checks- Blank Checks	\$ N/A
AIB	\$ N/A



CASH VERIFICATION CHECKLIST

- The senior member of the cash verification team notifies the DO's immediate supervisor upon its arrival to conduct the surprise verification of cash and other assets.
- Secure all accessible safes holding DO cash accountability items until their contents are verified.
- Require the DO to balance the DD Form 2657 and validate amounts reported for items due the United States Government that are included in the balance.
- Commence the actual count of currency and other assets.
- Count all currency and coin in the presence of the accountable individual.



CASH VERIFICATION CHECKLIST

- Count all items representing cash, including exchange-for-cash checks, in the presence of the accountable individual.
- Verify that cash and receipts held by agents in the disbursing office equal the receipts signed by those agents and held by the DO.
- In the presence of the accountable individual, count all negotiable instruments representing cash held by the DO awaiting deposit.
- Review and total all receipts for cash held by agents of the DO located outside the disbursing office.
- Review and total all SF 215s (Deposit Ticket) for which both the memorandum and agency copies are held, indicating that the deposit has not been confirmed, and require the DO to commence tracing items not reflected in OTCnet/PIR.



CASH VERIFICATION CHECKLIST

- Review the SF 5515s (Debit Voucher) and the associated dishonored checks, and require the DO to initiate collection action.
- Review documents for unvouchered expenditures and money lists.
- Review FMS Forms 5206 (Advice of Check Issue Discrepancy) representing overdrafts and underdrafts.
- Review actions on previously-reported losses of funds.
- Verify bank statements and balances of foreign currency held in limited depositary checking accounts **(LDA)**.
- Verify by actual count the amount of foreign currency against the subsidiary records and the foreign currency reports.
- Review all vouchers supporting gains and losses on foreign currency transactions.



CASH VERIFICATION CHECKLIST

- Review the DO's compliance with the provisions of this volume for cashing personal checks and the collection of dishonored checks.
- Ensure that checks representing collections are properly identified and supported by collection vouchers so that dishonored personal checks received as collections may be charged back to the receiving activity and not held as losses due to accommodation exchanges made by the DO.
- Examine previous cash verification reports to ensure that deficiencies being reported a second time in the current cash verification report are noted as significant, and advise the commander of action necessary to remedy immediately the deficiencies of the DO.
- Review maintenance of the DD 2658, or automated system if used, to ensure that no undelivered checks are



CASH VERIFICATION CHECKLIST

- Verify all un-deposited checks in relation to the prescribed frequency and timeliness of deposits.
- Compare military payroll vouchers and money lists with related pay accounts to ensure payments are posted to the member's account.
- Review all letters of authorization to hold cash at personal risk to ensure that cash held is commensurate with needs and in compliance with the letters of authorization.
- Verify safekeeping deposits, postal funds, postage stamp stock, and postal money order stock, if applicable.
- If the DO or other authorized safekeeping custodial official operates automated teller machines (ATMs), direct the accountable officer to conduct a full end-of-session validation with the ATM system before conducting the actual cash count of ATM currency.



CASH VERIFICATION CHECKLIST

- Inventory all Stored Value Cards (both EzPay and EagleCash) to ensure that blank stock is being properly stored.
- Inventory all blank checks (both working and bulk stock), examine all voided and spoiled checks pending local destruction, and review check issue discrepancy report.
- Verify totals from the above reviews with the amounts reported on the DD Form 2657.
- Advise the DO, informally and as appropriate, of any discrepancies or deficiencies noted.
- Notify the DO's immediate superior and the commander of any deficiencies and advise them that a written report will be prepared.



CASH VERIFICATION CHECKLIST

- All members of the cash verification team sign and certify the results of the cash verification on the DD Form 2657 or a paper attached to the DD Form 2657.
- Distribute the cash verification report. Forward the original to the appointing official. If the appointing official is not the DO's commander, address the report jointly to the appointing official and the DO's commander so that both receive an original of the verification report. Forward the first copy of the verification report to the DO, the second copy to the DFAS site that supports the DO, and retain the third copy in the cash verification team's permanent file.



CASH VERIFICATION

Equipment Needed:



- **Laptop**
- **Disks (Policies, Regulations etc...)**



- **Calculator**

Individual Counts:	
Date:	
Prepared By:	
US Cash	\$0.00
US Coin	\$0.00
Spilled US Bills	\$0.00
Cashiers / Sub Agents	
PC Cash	\$0.00
PC Coin	\$0.00
Spilled PC Bills	\$0.00
Vouchered Collections	\$0.00
Prepositioned Treasury Checks	\$0.00
Negotiable Instruments	\$0.00
Deposit Tickets	\$0.00
Paid Vouchers	\$0.00
Dishonored Checks	\$0.00
Loss of Funds	\$0.00
LDA Balance	\$0.00
Grand Total	\$0.00

- **Cash Verification Spreadsheet**



- **Appointment Orders/DD 577**
- **Theater Checklists**



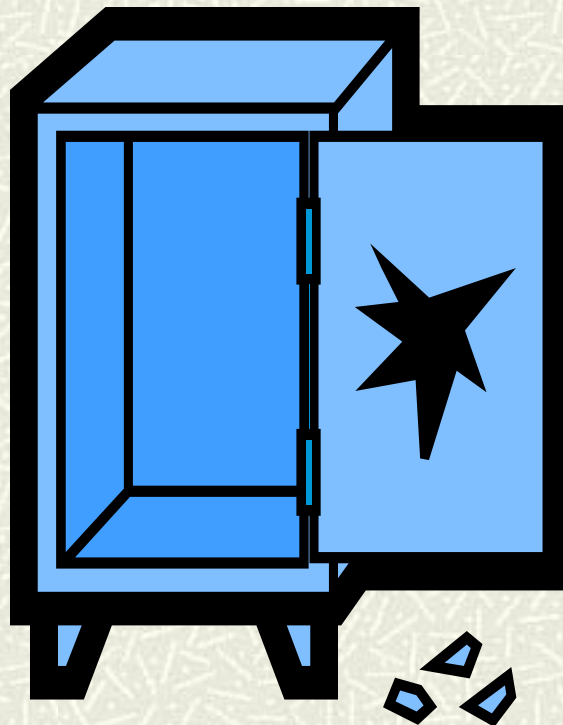
CASH VERIFICATION



The cash verification team follows up during the next quarterly cash verification to ensure that deficiencies noted in the previous cash verification report were corrected by the DO and reports the results to the appointing official in the form required by that official. The senior member of the cash verification team ensures that all working papers and correspondence pertaining to the cash verification are maintained as a permanent part of the cash verification team's records.



LOSS OF FUNDS





LOSS OF FUNDS



Accountable officials entrusted with public monies are peculiarly liable for the loss or deficiency of the trusted amount, unless granted relief. This chapter provides information regarding the liability and relief of government officers and employees who are entrusted with public funds or who certify payments.



LOSS OF FUNDS



There are two types of physical losses:

- Minor loss- A physical loss of less than \$749 without evidence of theft or fraud within the disbursing office is considered a minor loss.
- Major loss: A physical loss is a major loss if it meets one of the following criteria.
 - a) Equal to or greater than \$750
 - b) Any loss resulting from a theft regardless of the dollar amount
 - c) Any loss, regardless of the dollar amount, where there is evidence of fraud within the disbursing office; for example, embezzlement or fraudulent acts by disbursing personnel, whether acting alone or in collusion with others



LOSS OF FUNDS

The Cash Verification team will ensure that each loss of funds is supported by a Journal Voucher

Optional Form 1013-G (4-79)
Title V, GAO Manual
501017-810

JOURNAL VOUCHER J.V. No. 20
Date 12/24/2009

REFERENCE	EXPLANATION	DEBIT	CREDIT
	ESTABLISH LOSS OF FUNDS FOR SB2 Loss of Funds US Cash	20.00	20.00
MEMO: SN WAS NOT CHARGED ON SVC AFTER CASH WAS DISBURSED. UNABLE TO TRACE DOWN SN AT THIS TIME.			
Total		20.00	20.00

Prepared by _____ (Signature)
CASHIER

(Title)

Approved by _____ (Signature)

(Title)



LOSS OF FUNDS

Upon notification of a possible loss, the Commander must request that the Cash Verification Team conduct an audit of the DO's account. If the discrepancy is not resolved and qualifies as a major loss of funds as described in paragraph 060202 of this chapter, then report through the chain of command within 24 hours via email to:

***Disbursing-DebtManagementPolicy@DFAS.MIL or by
mail to the Relief of Liability Section,
Disbursing/Debt Management Policy Division,
Defense Finance and Accounting Service
Indianapolis (DFAS-NPD/IN), Column 329F, 8899 E.
56th Street, Indianapolis, IN 46249.***



CASH VERIFICATION

